advantage that our current tax rules give to foreign distilleries. I will certainly do what I can to help pass Senator BREAUX's bill.

Mr. President, I am submitting this statement for the Congressional RECORD to make one thing perfectly clear. In supporting this bill, I want the Administration, and officials at the Treasury Department and the Bureau of Alcohol, Tobacco and Firearms to understand that by doing so I reject the connection that some have tried to make between the All in bond issue and Section 5010 of the tax code, the wine and flavors tax credit. I know that the suggestion has been made that any revenue loss to the U.S. Treasury caused by changes to the All in Bond rules be offset by repealing Section 5010. I reject that notion because there is no logical link between the two issues; the 'connection' is a bureaucratic fiction.

Some who served with me on the conference committee that helped write the tax provisions in the 1995 Balanced Budget Act will probably remember my successful efforts to eliminate a provision in the Senate bill that would have repealed Section 5010. My position on this matter has not changed, and it is one issue on which I continue to keep a close eye because of its importance to Kentucky.

$\begin{array}{c} {\rm BLIND\ PERSONS\ EARNINGS} \\ {\rm EQUITY\ ACT} \end{array}$

SARBANES. Mr. • Mr. President. today I rise in support of the Blind Persons Earnings Equity Act, a bill that will open up a world of opportunities for blind persons and greatly improve their lives. Currently, the blind are discouraged from working by an overly restrictive provision in the Social Security Act that limits the amount of income they may earn for themselves. The Blind Persons Earnings Equity Act would raise that earnings restriction and lessen the burden of at least one of the many obstacles to employment faced by the blind today.

Blindness has profoundly adverse social and economic consequences, and Social Security benefits are needed to offset the disadvantages suffered by the blind. However, these same laws that are meant to help, must be revised when it becomes clear they are hindering blind persons from joining the workforce and discouraging them from becoming fully engaged in society.

Instead of encouraging the blind to develop job skills and become productive members of their communities, the law addressed by this bill penalizes them. Once their earnings rise above an amount that is barely sufficient to cover the most basic living expenses, their Social Security benefits are cut completely. No wonder it is estimated that over seventy percent of the employable blind population is either unemployed or underemployed.

This statistic, however, does not represent an unwillingness to work. On the contrary, the blind want to work and take great pride in developing the necessary skills that enable them to contribute to society.

I had the honor of knowing personally a great American leader who just happened to be blind. His name was Dr. Kenneth Jernigan and for over 25 years he led the organized blind movement in the United States. As President for the National Federation of the Blind, he moved the national headquarters to Baltimore where I had the opportunity to meet him. Sadly, Dr. Jernigan passed away last year.

Dr. Jernigan may have been blind in the physical sense, Mr. President, but he was a man of vision nonetheless. In his leadership of the National Federation of the Blind, he taught all of us to understand that eyesight and insight are not related to each other in any way. Although he did not have eyesight, his insight on life, learning, and leading has no equal. Dr. Jernigan devoted his life to empowering the blind and encouraging them to be active members of society. He fought to improve their access to information, education, jobs, and public facilities.

The overly restrictive earnings cap in the Social Security Act represents precisely the kind of unfair law and barrier to employment that Dr. Jernigan battled throughout his life. He knew first hand about the devastating impact that restrictions such as this could have on the aspirations and hope of blind persons already struggling to overcome tremendous challenges.

Congress itself has recognized the overly restrictive nature of this earnings cap. In 1996, we raised the cap for senior citizens with passage of the Senior Citizens Freedom to Work Act. However, the earnings limitation for blind individuals was left unchanged. Up until that point, for almost twenty years, the same earnings cap had applied to both senior citizens and blind persons under the Social Security Act. With passage of the 1996 Freedom to Work Act, seniors were encouraged to remain active and continue working. but the disincentive to work was unfortunately left in place for the blind. Consequently, by 2002, seniors will be permitted to earn up to \$30,000, but blind people who earn over \$14.800 (less than half as much) will lose their benefits.

There is no justification for raising the earnings cap for one group and not the other. Why should we distinguish between two groups that for over twenty years were treated even-handedly under the law? What has changed to cause us to discriminate between the two and encourage one to work while greatly limiting the opportunities of the other? By reestablishing parity in the treatment of blind persons and senior citizens under the Social Security

Act, this legislation will restore fairness to this law and will remedy a policy that has kept the blind locked out of rewarding, self-fulfilling employment.

Although a small number of blind persons may become newly eligible for benefits as a result of this change, their number will be a mere fraction of the thousands who do not work because of the disincentive imposed by this earnings limit. By enabling these beneficiaries to work, the overall net effect of this bill will be to increase payments to the Social Security trust funds and bring additional revenue to the Federal Treasury as well.

I urge my colleagues to support this necessary legislation that will ensure the blind are treated fairly under the law and will empower thousands of blind beneficiaries to become more engaged in society through productive employment. ●

TRIBUTE TO STUDENT VOLUNTEERS

• Mr. SMITH of Oregon. Mr. President, I rise today to congratulate and honor two young Oregonians who have received national recognition for exemplary volunteer service in their communities. Mr. Cody Hill of Portland and Mr. Quinn Wilhelmi of Eugene have recently been named State Honorees from Oregon in the 1999 Prudential Spirit of Community Awards program, an annual honor confered on only one high school student and one middle-level student in each state, the District of Columbia and Puerto Rico.

Mr. Cody Hill, nominated by Lincoln High School, created and currently coordinates a program called "Guns Aren't Fun," a toy gun trade-in event to encourage kids to trade in their toy guns for other non-violent toys. His idea is currently being developed into a non-profit organization to spread the message of non-violence across the country. Due to Cody's hard work and determination, more than one hundred toy guns have been turned in during two trade-in events. Cody has worked closely with local non-profit organizations and, to date, he has collected over \$13,000 for the purchase of new toys. Cody has also received recognition in local newspaper detailing his volunteer work.

Mr. Quinn Wilhelmi, nominated by Roosevelt Middle School, began a tutoring program with fifth grade students in his former elementary school. Quinn's program works to develop the student's writing skills by helping them compose their autobiographies. Through his initiative, Quinn was able to recruit several of his classmates to join in this effort as well, and he has made a tremendous impact on several younger students while working as a writing mentor.